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OFFICE OF THE STATE AUDITOR OF MISSOURI

1995 ANNUAL REPORT



MARGARET KELLY, C.P.A.
STATE AUDITOR

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STATE AUDITOR OF MISSOURI

JEFFERSON CITY, MISSOURI 65102

MARGARET KELLY, CPA
STATE AUDITOR

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The People of Missouri
Governor Mel Carnahan
The Missouri General Assembly

Citizens of Missouri:

Pursuant to the provisions of the Constitution of the State of Missouri, Article IV, Section 13, I am pleased to present to you the 1995 Annual Report for the Office of State Auditor.

Contained within this report are some of the highlights of the approximately 900 findings contained in the 133 reports issued by my office during calendar year 1995.

Findings included in this report note areas where taxpayers' money was questionably spent, including questioned costs related to state and federal grant moneys and expenditures made without proper bidding procedures or documentation. These examples total more than \$38 million. Other examples note instances where more than \$20 million in public moneys were wasted or were clearly improperly spent, including cases where delinquent accounts were not collected or public moneys were spent on gifts or employee bonuses. In addition, audits issued last year by my office identified taxpayer moneys and government assets that were missing or misappropriated, including more than \$421,600 stolen through criminal acts of fraud.

The holding of a public trust and the handling of public moneys demands no less than full accountability by governmental officials. My commitment, and that of my office, is to help assure Missourians that their tax moneys are used legally and efficiently.

On behalf of my staff and myself, I express appreciation to the state and local officials who have worked with the state auditor's office in taking a business management approach to government operations in Missouri.

Sincerely,

A handwritten signature in cursive script that reads "Margaret Kelly".

Margaret Kelly, CPA
State Auditor

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Missouri State
Auditor's Office

Annual Report for
Calendar Year 1995

Executive Summary

The Office of Missouri State Auditor was created in 1820 when the State of Missouri was organized. The office derives its powers from Article IV, Section 13 of the Missouri Constitution and its legal duties are detailed in Chapter 29 of the Revised Statutes of the State of Missouri (RsMO). The Missouri State Auditor's Office is recognized as a CPA firm by the State Board of Accountancy.

Margaret Kelly, CPA, was inaugurated as Missouri's 33rd state auditor on July 16, 1984. She was elected to a four-year term in 1986 and re-elected in 1990 and 1994. She is the first woman to hold statewide elected office in Missouri.

The state auditor is responsible for conducting audits of all state agencies, boards and commissions; the state court system and the 94 Missouri counties that do not have a county auditor. Audit reports issued by the state auditor are intended to provide state and county officials with findings and recommendations to improve the effectiveness and efficiency of governmental operations.

The intent of an audit is to improve the effectiveness and efficiency of governmental operations.

During 1995, the state auditor's office issued 133 audit reports. These reports contained nearly 900 separate findings and recommendations.

Audits of state agencies included findings noting instances where state funds were expended without proper bidding, proper authorization or compliance with applicable regulations. This report includes examples of those instances. Other examples identify areas in which the state could take steps to save money.

Last year 18 audits included findings of fraud. Criminal charges and convictions resulted from the work of the state auditor's office. It is the policy of the state auditor to work with law enforcement authorities whenever information of potential criminal wrongdoing is uncovered during audit work.

In 1995, 15 audits were issued as a result of citizens petitioning the state auditor. Cities, villages and school districts were among the political subdivisions receiving petition audits.

In addition to conducting audits, the state auditor also is responsible for reviewing the property tax rates levied by political subdivisions each year. The review is mandated to determine if local tax rates comply with statutory and constitutional provisions that regulate taxation in Missouri. In 1995, the state auditor's office reviewed 4,751 property tax rates levied by 2,646 political subdivisions.

Auditor's Message

Fraud audits were a significant part of work that was performed by the State Auditor's Office in 1995. Of the 133 reports we issued last year, 18 audits contained findings related to fraud. The moneys misappropriated by government officials and employees totaled \$421,629. In many instances, the fraud was uncovered during the course of regular audit work.

The finding of fraud in local and state government is an area of continuing concern and emphasis for the State Auditor's Office. In almost every case, a theft of public moneys can be traced to the lack of good internal safeguards in the agency or office where the fraud occurred.

The lack of safeguards can include having only one person responsible for keeping the accounting records and tracking receipts and disbursements, a failure to deposit moneys frequently, and a failure to reconcile the books to detect and correct discrepancies on a timely basis. Many times when we conduct an audit, we make recommendations in these areas. Correcting these types of internal control deficiencies can help reduce or eliminate the possibility of fraud.

**Of the 133 audits
conducted by the state
auditor's office in 1995,
18 contained findings
related to fraud.**

We routinely make recommendations in these areas when we audit courts; in almost every court we audit, we make recommendations for improving internal safeguards and accounting procedures. The courts handle a lot of money, from cash bonds to payments for fines and court costs.

Given the amount of money courts handle and the fact that internal controls frequently need to be strengthened, it is not surprising that many of the fraud audits we conduct involve courts. In fact, in 1995, 12 of the 18 frauds we worked on involved a court-related office or employee. The policy of our office is to notify and cooperate with law enforcement authorities whenever we detect possible criminal activity. In nearly all cases, when the state auditor's office identifies fraud, the result has been the filing of criminal charges against the individual or individuals involved and/or payment of restitution.

In the future, the state auditor's office will continue to emphasize the detection of fraud when training our staff and will work with law enforcement in an effort to prosecute and/or obtain restitution of moneys from those responsible for the fraud.

Audit Reports Delivered

Jan. 1 - Dec. 31, 1995

All audit reports produced by the state auditor's office are public documents after they have been signed by the state auditor. Reports are made available to state, regional and local media. Reports are also delivered to the Missouri State Library and are available through the state library system.

Citizens may request copies of audit reports by writing P.O. Box 869, Jefferson City, MO 65102. The telephone number is (573) 751-4213. The state auditor's office can also be reached through the Internet at this e-mail address: saopress@mail.state.mo.us.

Information from citizens, legislators and government employees aids the state auditor in conducting audits. Citizens are urged to contact the state auditor toll-free at 1-800-347-8597 or at the above addresses if they have information they feel would be useful to auditors. All sources of information will be kept confidential.

The following audit reports were delivered by the state auditor's office during calendar year 1995:

**Information from citizens
aids the state auditor in
conducting audits.**

1-800-347-8597

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Report No.

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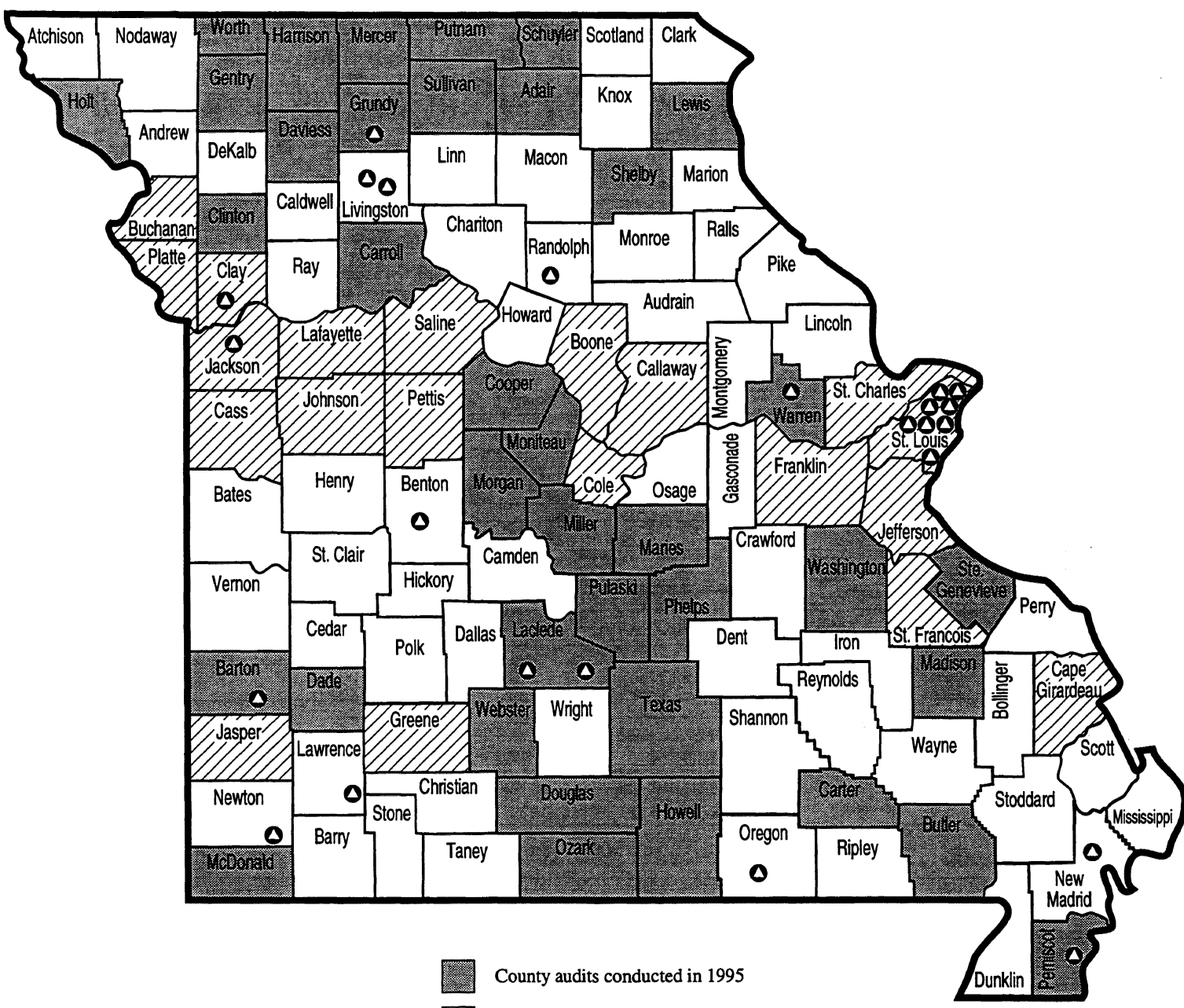
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***Denotes reports disclosing fraud.**

Audits Across Missouri



- County audits conducted in 1995
- Counties having an elected county auditor
- Petition audits and special reviews conducted in 1995

State Agency Audits

The state auditor is responsible for auditing all state agencies, boards and commissions, as well as the state supreme court and all divisions of the state circuit court system. Annually, the state auditor issues an opinion on the financial statements of the State of Missouri as well as a single audit of all federal financial assistance received by state agencies. In addition, she issues reports on various state government operations. In 1995, the state auditor issued 66 of these reports.

The state auditor believes state agencies must continue to work on improving efficiency and policies and procedures in handling the millions of tax dollars the people of Missouri pay to support their government. Following are some examples of the findings included in audit reports on state government.

State agencies must continue to work on improving efficiency in handling Missourians' tax dollars.

Hancock Amendment

In her annual review of the state taxing and spending limit, the state auditor noted that the Office of Administration had calculated that the state exceeded the Hancock limit by more than \$147 million. In this review, the state auditor examined OA's calculation and found that the state had actually exceeded the limit by more than \$600 million. According to the Hancock Amendment, the state can increase taxes above a certain limit only by having those taxes approved by a vote of the people.

The Missouri Ethics Commission

A review of this agency's policies and procedures disclosed numerous instances where the commission was failing to enforce Missouri's ethics and campaign finance laws. The audit also disclosed instances where the commission improperly withheld information from the public.

The audit found a number of examples where the commission failed to levy fines and late filing fees as required by law, enforced the laws for some individuals but not for others and failed to establish procedures for checking compliance with the law.

Office of Athletics

A special review of the state office responsible for regulating professional boxing, sparring and martial arts exhibitions held in Missouri

found that the agency had lax procedures for spending public moneys that resulted in tax dollars being misspent by its staff. The review disclosed that state-required permit fees and/or athletic taxes were recorded as being paid by promoters but were never turned over to the state, a state phone was used to make personal phone calls, and improper claims for mileage and other travel expenditures were made by the former administrative inspector.

University of Missouri, University Club

The University of Missouri improperly used more than \$2.2 million in taxpayer moneys to help bail out a poorly-managed, members-only private club at the MU Alumni Center in Columbia. The special review found that the University Club's operations have suffered from poor financial planning and a number of questionable and improper expenditures.

Among the questionable expenditures the auditor cited: eight chafing dishes costing \$2,276 each, a five-gallon coffee server costing \$1,635 and 12 carving forks costing \$95 each.

Sales Tax Refunds

An audit of the Department of Revenue-Division of Taxation and Collection found that when the department issues to retailers refunds for sales tax overpayments, there is no guarantee that those refunds will reach the pockets of consumers who originally overpaid the sales taxes. The audit found that between July 1, 1992 and June 30, 1994, the department disbursed \$33.7 million in sales and use tax refunds. In reviewing those refunds, and another \$3.7 million paid out between July 1, 1994 and Jan. 31, 1995, the state auditor found \$11 million in refunds, including interest, for which there was no indication that the money was going to be paid back to the original consumer.

Southside Senior Center

The Southside Senior Citizens Center in St. Louis acted improperly and possibly violated state laws by loaning more than \$82,000 to the center's executive director from the center's building fund account. This special review found documentation noting that the center's board of directors elected to loan the executive director money without charging interest on the loan, requiring no collateral and requiring no payments on the loan for 10 years. State law in effect at the time the loan was approved prohibited loans to officers of not-for-profit corporations.

Petition Audits

The right of citizens to petition their government for a “redress of grievances” is one of the fundamental rights cited in the Missouri Constitution. The Revised Statutes of the State of Missouri also establish the right of citizens to petition the state auditor for an audit of any political subdivision of the state. The state auditor must audit the political subdivision if enough qualified voters of the political subdivision request the audit.

In 1995, the state auditor’s office issued 14 audit reports as the result of petitions signed and submitted by citizens. The reports included audits of cities, villages and school districts.

Petition audits are conducted in addition to the regular audits performed by the state auditor. When each audit is completed, the state auditor holds a public meeting to deliver and discuss the report with all interested parties. The management advisory recommendations are explained and questions from the public are answered. Following are some examples of the findings included in the petition audits issued in 1995.

The state auditor must audit a political subdivision if enough qualified voters request the audit.

Rockwood School District

Management of school district finances has not kept pace with the growth of the district, and safeguards to protect public moneys have not always been followed. Poor financial oversight was a contributing factor to more than \$15,000 in district funds being stolen from petty cash. Also, the district has a contract for more than \$1.3 million with an energy consulting company, but cannot demonstrate or document tangible evidence of energy savings or services rendered by this consulting company.

City of Chillicothe

The state auditor questioned a number of financial decisions made by city officials in the lease-purchase of a municipal golf course costing nearly \$3 million. The city did not hire its own independent feasibility study to verify the conclusions reached in a study commissioned by a group that favored the project.

The golf course’s actual revenues have been significantly less than projected and will not be sufficient to retire the debt on the lease-purchase.

Also, the city paid \$190,000 for a substandard and deficient Tax Increment Financing plan developed by a private company.

City of Canolou

There appeared to be disagreement between the city and some of its citizens as to who has control of the fire department. The state auditor recommended the board of aldermen determine whether the fire department will be organized as a volunteer association or city department and formalize the decision in writing. The source of fire department receipts was not adequately documented.

The state auditor also had concerns regarding city expenditures. Moneys were paid to city officials' businesses for services they rendered. Bids were not obtained for the services, which created at least the appearance of a conflict of interest.

City of Pine Lawn

Many city residents were not paying their trash collection bills. At June 30, 1994, more than \$188,000 in trash collection fees were delinquent. The trash fee was established without a public vote and apparently many residents were upset and refused to pay. The state auditor noted the fee may violate the Hancock Amendment to the Missouri Constitution.

City of Marionville

A local building contractor serves as city building inspector, putting him in the position of inspecting his own company's buildings and those built by family members.

The city has an ordinance limiting the number of beer-by-the-drink licenses that can be issued. A business owned by the mayor bought the city's only license available for the purpose of preventing someone else from opening a tavern.

The city bought a gun for the city clerk's personal use. The city clerk reimbursed the city in installment payments. Sales tax was not paid on this purchase.

City of Wheeling

The state auditor noted several situations that could have the appearance of a conflict of interest. The mayor was paid for snow removal and two city councilmen were paid for labor related to various city projects. These services were not bid, and supporting documentation was not adequate or available for most of these transactions.

A private day-care business is operated in the city hall. The business owner uses the building free of charge, in what appears to be a violation of the Missouri Constitution.

County Audits

The Missouri State Auditor's Office is required by state law to perform audits on all 94 counties in Missouri that do not have a county auditor. An audit report containing financial statements; supplementary schedules and footnotes pertinent to the county's operations; an opinion as to the fairness of the presentation of the financial information; and a management advisory report recommending improvements in internal controls, statutory compliance and management practices is issued for each county audit.

From the most recent audit of each county, the following is a list of the more frequent problems noted. Some of the areas listed are not applicable to all counties and various parts of the finding may not have been present in all examples noted.

Ninety-four of Missouri's 114 counties do not have a county auditor; these counties are audited by the state auditor's office.

Assessment Fund

In 53 counties, prior audit funding requirements were not resolved and various counties funded current assessment fund operations more or less than statutorily required.

Associate Division Court and

Probate Court's Accounting Controls

In 37 counties, weaknesses in the controls and records of courts were noted such as bank deposits not made on a timely basis, bank reconciliations not prepared, or a listing of liabilities not reconciled to cash balances to prove the accuracy of the records.

Bidding Procedures

Fifty-two counties did not bid purchases in accordance with Missouri law or did not document their actions in obtaining bids.

Budgetary Practices and Financial Position

Seventy audit reports noted problems with the budget documents. Many counties distorted their anticipated financial position by not showing all available resources at the beginning of the year, or by underestimating revenues or overestimating expenditures. Budgets were not prepared for some

funds. In addition, several instances were noted in which actual expenditures exceeded budgeted amounts.

Circuit Clerk's Accounting Controls

In 35 counties, weaknesses in the controls and records were noted such as bank deposits not made on a timely basis, bank reconciliations not being prepared, or a listing of liabilities not reconciled to cash balances to prove the accuracy of the records.

Computer System Controls

Thirty-eight county audits indicated that computer system controls were in need of improvement. Most of these were instances in which computer access controls were not sufficient. Several instances were also noted in which computer software and back-up disks were not stored at an off-site location and the counties lacked formal contingency plans.

County Collector's and Ex Officio County Collector's Procedures

In 39 counties, weaknesses in the collector's procedures were noted such as all required information was not included on the annual settlements, bank records were not reconciled to monthly statements of collections, or daily receipt ledgers were not kept accurately. In ten counties, errors in the surtax distributions were noted. In 22 instances, the county collector or ex officio county collector commission withholdings were not properly calculated.

County Expenditures

Thirty-eight audits indicated that documentation for payments was not always present, or receipt of goods was not always noted on invoices. At least six counties also made payments to civic or not-for-profit organizations without formal contracts or clear documented authority or public purpose. Written agreements were not prepared for 40 counties that provided and/or received goods or services.

County Property Records

Fifty-nine counties either did not keep a complete inventory of county real and personal property or did not keep existing records current.

Depository Agreements and Collateral Securities

Twenty-nine counties had either not entered into formal depository agreements with their depository banks or had not required depository banks to pledge the proper amount of collateral security required by Missouri law. The depository agreements that were in effect were not always specific in the services to be provided or the cost of those services.

Federal Payroll Reporting

Forty county reports showed that counties were not reporting all compensation paid to employees or contractors to the federal government as required by IRS regulations.

Health Center Controls and Procedures

Forty-two audits noted problems with health centers. Some allowed actual expenditures to exceed budgeted amounts; others did not present total resources available on the budget, thus reflecting an inaccurate picture of the health center's financial position. Personnel and payroll procedures were in need of improvement. General fixed assets records were sometimes inaccurate or incomplete and not maintained on a current basis. Receipt slips were not issued for some monies received, some invoices were not canceled after being paid, and the acknowledgment of receipt of goods was not always indicated on the invoice.

Personnel Records

Fifty-seven counties either had inadequate written personnel policies or did not maintain adequate records or personnel files to support overtime in compliance with the Fair Labor Standards Act. Many did not monitor annual and sick leave earned and taken. Written authorization for changes made in payroll records was not always maintained.

Prosecuting Attorney Accounting Controls

Fifty-one audits noted problems with the prosecuting attorney's office. In 48 counties, either a cash control ledger was not maintained, bank deposits were not made on a timely basis, or monthly bank reconciliations were not prepared. Receipt slips were not always issued for all monies received. Additionally, cash balances were not reconciled to a listing of liabilities to prove the accuracy of the records. Eighteen audit reports noted

problems relating specifically to the accounting controls and records for bad check cases. In ten counties, either reimbursement claims were not filed with the state for expenses incurred in administering the Title IV-D Program or adequate documentation to support reimbursements paid to the county was not maintained

Public Administrator's Settlements

In 25 counties, settlements were not always filed as required by Missouri law and/or supporting documentation of settlement transactions was not available. Some did not include all necessary information on the settlements. In addition, many did not submit a report of fees earned to the county clerk.

Recorder of Deeds Controls and Procedures

Twenty-eight county reports showed weaknesses in various controls and records. Problems noted included cash receipts not always being deposited daily or reconciled to the fee book, documents recorded for businesses prior to receipt of payment, and accounts receivable not being adequately documented. In many counties, the recorder was retaining custody of the Recorder's User Fees Fund in violation of an attorney general's opinion.

Sales Tax

Twenty counties had not rolled back property tax levies sufficiently in relation to the sales tax collections.

Senate Bill 40 Boards

Thirty-seven audits noted problems with county SB40 Boards. Many did not maintain adequate written contracts with the not-for-profit corporations from which services were obtained. Some did not prepare and/or submit budgets; and others did not present total resources available on the budget, thus reflecting an inaccurate picture of the boards' financial position.

Sheriff's Accounting Controls, Mileage Procedures and Board of Prisoners

In 61 county reports, weaknesses in controls and records were noted, such as bank deposits not made on a timely basis, bank reconciliations not

prepared, or a listing of liabilities not reconciled to cash balances to prove the accuracy of the records. Thirteen instances were noted in which documentation of mileage claims was not always present or mileage procedures were not always in accordance with Missouri law. It was noted in eight counties that expenditures made for boarding prisoners were not always adequately documented. Twenty-one county reports indicated that the controls over seized property could be improved.

Statutory Salaries and Bond Coverage

In 52 counties, the county officials received salaries different than their statutory allowances, did not obtain bond coverage or did not have adequate bond coverage as required by state statutes.

Questioned Costs

In 26 county audits, expenditures made with federal financial assistance monies were questioned as to their compliance with federal guidelines. Nine instances were noted in which counties were not adequately monitoring funds passed onto subrecipients. Fourteen counties were noted as not having policies or programs sufficient to comply with the Drug-Free Workplace Act.

Tax Book Controls and Procedures

Thirty-five county audits indicated that tax book controls were in need of improvement. The county clerk did not always prepare the current or back tax books for real estate and personal property taxes or verify the tax book totals.

Review of Property Tax Rates

Property taxes collected each year from Missourians provide a major source of funding for local governments. These taxes help finance the operation of counties; cities; school districts; road, fire and ambulance districts; libraries and other important services.

The state auditor is required to review property tax rates of all taxing authorities in the state. In 1995, the state auditor's office reviewed 4,751 property tax rates levied by 2,646 political subdivisions. The rates were reviewed for compliance with state statutes and Article X, Section 22 of the Missouri Constitution, commonly known as the Hancock Amendment. The opinion of the state auditor's office on tax rate compliance is an advisory opinion only. However, taxpayers who believe a local taxing authority has not complied with the laws regarding establishment of tax rates have recourse under state statutes.

Of the 4,751 property tax rates reviewed, 100 were in excess of the legally permissible tax levy.

According to the law, a taxpayer may make a formal complaint with the county prosecuting attorney. If the prosecutor fails to bring an action within 10 days of the filing of the complaint, the taxpayer may bring a civil action on his or her own behalf and as a representative of all taxpayers in the taxing jurisdiction.

Of the 4,751 property tax rates reviewed in 1995, 100 were in excess of the legally permissible tax levy as provided by the Hancock Amendment and state law. Those rates, levied by 99 political subdivisions (including 78 school districts), were above the Hancock limit and not in compliance with state law in amounts ranging from one cent to \$1.80 per \$100 in assessed valuation. (The Kansas City School District is under court order to levy \$4.96 per \$100 in assessed valuation.)

They produced excess tax revenues ranging from \$52 in Conception Junction to more than \$737,000 in the Lebanon R-III School District.

In addition, at least 18 school districts increased taxes by waiving a portion of their Proposition C sales tax rollback without voter approval. These districts are shown in the table on page 22.

The charts and tables on the following pages contain information regarding the tax rates reviewed by the state auditor's office in 1995.

Summary of Tax Rates

<u>Type of Taxing Authority</u>	<u>Number of Taxing Authorities</u>	<u>Number of Tax Rates</u>	<u>With Increases in Assessed Valuation</u>	<u>With Decreases in Assessed Valuation</u>	<u>Other (1)</u>
Ambulance Districts	103	106	98	7	1
Hospitals and Health Centers	13	13	12	1	0
Nursing Home Districts	28	32	25	2	5
Public Water Supply Districts	2	2	1	0	1
Soil and Water Conservation Subdistricts	24	24	16	7	1
Drainage and Levee Districts	2	2	2	0	0
Special Road Districts	248	326	258	36	32
Municipalities	848	1529	1153	177	199
Tax-Supported Public Libraries	83	86	79	5	2
Townships	324	843	544	168	131
Fire Protection Districts	253	370	281	48	41
Sewer Districts	32	33	24	8	1
Street Light Maintenance Districts	3	3	1	2	0
Miscellaneous	34	38	21	14	3
Special Road District Subdistricts	1	2	1	0	1
Junior Colleges	12	16	12	0	4
School Districts	525	859	515	27	317
Counties	115	473	430	21	22
TOTALS	2650	4757	3473	523	761

- (1) This column includes those levies for which only the current year's assessed valuation was used in the computation of the 1995 tax rate (debt service levies, newly-voted levies, and levies voted to replace expired levies). Also included are levies that were not certified in 1995 due to insufficient substantiating data.

Summary of Tax Rate Revisions

Type of Taxing Authority	Number of Taxing Authorities	Number of Tax Rates	Ceilings Same as Prior Year	Ceilings Revised Upward	Ceilings Revised Downward	Revised due to an Election	Other (1)	Debt Service Levies	No Rate Certified
Ambulance Districts	103	106	73	20	11	1	1	0	0
Hospitals and Health Centers	13	13	8	4	1	0	0	0	0
Nursing Home Districts	28	32	19	7	1	0	1	4	0
Public Water Supply Districts	2	2	1	0	0	0	0	1	0
Soil and Water Cons. Subdists.	24	24	15	6	2	0	1	0	0
Drainage and Levee Districts	2	2	1	0	1	0	0	0	0
Special Road Districts	248	326	181	76	37	0	29	3	0
Municipalities	848	1529	515	614	193	7	26	170	4
Tax-supported Public Libraries	83	86	55	24	4	1	0	2	0
Townships	324	843	519	142	50	1	121	10	0
Fire Protection Districts	253	370	224	54	33	18	13	26	2
Sewer Districts	32	33	21	9	2	0	0	1	0
Street Light Maintenance Districts	3	3	3	0	0	0	0	0	0
Miscellaneous	34	38	18	12	5	0	3	0	0
Special Road Dist. Subdists.	1	2	0	0	1	0	0	1	0
Junior Colleges	12	16	5	6	1	0	0	4	0
School Districts	525	859	121	238	179	4	0	317	0
Counties	115	473	269	145	36	0	14	9	0
TOTALS	2650	4757	2048	1357	557	32	209	548	6

(1) This column includes all newly-voted levies and levies voted to replace expired levies. Also included are two levies to which adjustments were made based on information received from the taxing authorities.

*Missouri State Auditor's Office
Listing of School Districts Levying in
Excess of the Tax Rate Ceiling - 1995*

County	Name	Purpose	Assessed Value	Approved	Levied	Excess Revenues
-----	-----	-----	-----	-----	-----	-----
Adair	Kirksville R-III School District	Operating Funds-Schools	115,462,997	2.7400	2.7500	\$ 11,546
Barry	Southwest Barry Co. R-V School Dist	Operating Funds-Schools	14,216,983	2.0000	2.7500	106,627
	Cassville R-IV School District	Operating Funds-Schools	64,563,389	2.1300	2.7500	400,293
Barton	Golden City R-III School District	Operating Funds-Schools	11,001,280	2.3900	2.6600	29,703
Benton	Lincoln R-II School District	Operating Funds-Schools	17,538,683	2.5800	2.7500	29,815
	Warsaw R-IX School District	Operating Funds-Schools	58,278,593	2.4600	2.7500	169,007
Bollinger	Meadow Heights R-II School District	Operating Funds-Schools	15,093,515	2.0400	2.7500	107,163
	Woodland R-IV School District	Operating Funds-Schools	3,036,425	2.4100	2.7500	78,323
Butler	Poplar Bluff R-I School District	Operating Funds-Schools	13,629,353	2.6400	2.7500	201,992
	Twin Rivers R-X School District	Operating Funds-Schools	32,218,777	2.0200	2.7500	235,197
Carter	East Carter Co. R-II School District	Operating Funds-Schools	12,506,977	2.1500	2.7500	75,041
	Van Buren R-I School District	Operating Funds-Schools	13,380,027	1.9100	2.7500	112,392
Cedar	Stockton R-I School District	Operating Funds-Schools	32,473,617	2.6500	2.7500	32,473
Christian	Ozark R-VI School District	Operating Funds-Schools	91,811,676	2.6500	2.7500	91,811
Dent	Salem R-80 School District	Operating Funds-Schools	34,882,220	2.5900	2.7500	55,811
	Green Forest R-II School District	Operating Funds-Schools	7,530,250	2.7000	2.7500	3,765
Douglas	Ava R-I School District	Operating Funds-Schools	37,561,565	2.5900	2.7500	60,098
Dunklin	Kennett 39 School District	Operating Funds-Schools	60,181,580	2.3300	2.7500	252,762
Franklin	Franklin County R-XVI School Dist	Operating Funds-Schools	4,786,373	2.5500	2.7500	9,572
	St. Clair R-XIII School District	Operating Funds-Schools	63,719,426	2.3600	2.7500	248,505
	Sullivan C-2 School District	Operating Funds-Schools	64,996,864	2.7400	2.7500	6,499
Greene	Greene Co. R-VIII School District	Operating Funds-Schools	68,373,971	2.6700	2.7500	54,699
Howell	Willow Springs R-IV School District	Operating Funds-Schools	25,006,354	2.0600	2.7500	172,543
Iron	Bellevue R-III School District	Operating Funds-Schools	4,994,495	1.9100	2.7500	41,953
Laclede	Laclede Co. R-I School District	Operating Funds-Schools	16,478,025	2.5500	2.7500	32,956
	Lebanon R-III School District	Operating Funds-Schools	131,609,076	2.1900	2.7500	737,010
Lawrence	Pierce City R-VI School District	Operating Funds-Schools	17,904,241	2.3100	2.7500	78,778
Mc Donald	McDonald Co. R-I School District	Operating Funds-Schools	71,736,932	2.2700	2.7500	344,337
Madison	Fredericktown R-I School District	Operating Funds-Schools	42,483,837	2.4500	2.7500	127,451
Mississippi	Charleston R-I School District	Operating Funds-Schools	45,392,809	2.5900	2.7500	72,628
Morgan	Morgan Co. R-I School District	Operating Funds-Schools	29,264,430	2.7400	2.7500	2,926
	Morgan Co. R-II School District	Operating Funds-Schools	96,310,330	2.1800	2.7500	548,968
Newton	East Newton Co. R-VI School District	Operating Funds-Schools	30,729,717	2.0500	2.7500	215,108
	Diamond R-IV School District	Operating Funds-Schools	24,097,780	2.0700	2.7500	163,864
	Westview C-6 School District	Operating Funds-Schools	2,869,890	2.1600	2.7500	16,932
	Seneca R-VII School District	Operating Funds-Schools	33,934,372	2.1700	2.7500	196,819
Ozark	Gainesville R-V School District	Operating Funds-Schools	21,471,332	2.7100	2.7500	8,588

Polk	Bolivar R-I School District	Operating Funds-Schools	58,806,840	2.2300	2.2800	29,403
		Building - Temp	58,806,840	0.4500	0.4700	11,761
	Humansville R-IV School District	Operating Funds-Schools	10,417,281	2.6800	2.7500	7,292
	Pleasant Hope R-VI School District	Operating Funds-Schools	13,375,700	2.6200	2.7500	17,388
Pulaski	Pulaski Co. R-IV School District	Operating Funds-Schools	15,111,302	2.7300	2.7500	3,022
	Waynesville R-VI School District	Operating Funds-Schools	59,500,976	2.1000	2.7500	386,756
Ralls	Ralls Co. R-II School District	Operating Funds-Schools	29,995,720	2.5500	2.7500	59,991
Ripley	Naylor R-II School District	Operating Funds-Schools	6,358,758	2.4500	2.7500	19,076
	Doniphan R-I School District	Operating Funds-Schools	32,260,998	2.6500	2.7500	32,260
	Ripley Co. R-III School District	Operating Funds-Schools	2,677,130	2.6000	2.7500	4,015
St. Louis	Bayless School District	Operating Funds-Schools	95,306,257	2.5100	2.7500	228,735
Scott	Sikeston R-VI School District	Operating Funds-Schools	139,698,215	2.6800	2.7500	97,788
Shannon	Winona R-III School District	Operating Funds-Schools	8,283,912	2.2400	2.7500	42,247
	Eminence R-I School District	Operating Funds-Schools	10,317,895	2.3700	2.7500	39,208
Stoddard	Advance R-IV School District	Operating Funds-Schools	17,551,748	2.6700	2.7500	14,041
	Puxico R-VIII School District	Operating Funds-Schools	23,067,279	2.2900	2.7500	106,109
Stone	Galena R-II School District	Operating Funds-Schools	12,154,996	2.4100	2.7500	41,326
Texas	Success R-VI School District	Operating Funds-Schools	4,035,190	2.3700	2.7500	15,333
	Houston R-I School District	Operating Funds-Schools	28,987,715	2.7200	2.7500	8,696
	Summersville R-II School District	Operating Funds-Schools	13,885,895	2.2700	2.7500	66,652
	Licking R-VIII School District	Operating Funds-Schools	18,661,730	2.0500	2.7500	130,632
	Cabool R-IV School District	Operating Funds-Schools	24,947,025	2.5700	2.7500	44,904
	Raymondville R-VII School District	Operating Funds-Schools	4,417,500	2.2400	2.7500	22,529
Washington	Kingston K-14 School District	Operating Funds-Schools	11,853,251	2.5100	2.7500	28,447
Wayne	Greenville R-II School District	Operating Funds-Schools	20,611,594	1.8400	2.6900	175,198
	Clearwater R-I School District	Operating Funds-Schools	30,200,416	1.7300	2.7500	308,044
Webster	Niangua R-V School District	Operating Funds-Schools	6,702,873	2.0200	2.7500	48,930
	Fordland R-III School District	Operating Funds-Schools	11,117,890	1.9900	2.7500	84,495
	Seymour R-II School District	Operating Funds-Schools	18,788,118	2.1800	2.7500	107,092
Wright	Hartville R-II School District	Operating Funds-Schools	17,861,729	2.6900	2.7500	10,717
	Mountain Grove R-III School Dist	Operating Funds-Schools	45,067,577	2.4600	2.7500	130,695
	Mansfield R-IV School District	Operating Funds-Schools	16,464,881	2.2600	2.7500	80,677
	Manes R-V School District	Operating Funds-Schools	2,828,350	2.6000	2.7500	4,242

Total

\$ 7,917,001Note:

The approved column represents the rates determined to be legally permissible based on the information submitted. These schools levied a rate above the tax rate ceiling as calculated by this office in order to comply with the minimum tax rate provisions established by statute. Some schools may assert Senate Bill 380, Laws 1993, as authority to raise taxes without voter approval. The excess revenue is computed by subtracting the approved column from the levied column, multiplying the result by the assessed valuation and dividing by 100. (All cents were truncated.)

*Missouri State Auditor's Office
Listing of School Districts Waiving Part of their
Sales Tax Rollback Without Voter Approval - 1995*

County	Name	Purpose	Assessed Value	Levied	Calculated	Excess Revenues
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Andrew	Savannah R-III School District	Operating Funds-Schools	69,799,733	2.7500	2.5300	\$ 153,559
Audrain	Mexico 59 School District	Operating Funds-Schools	107,592,875	2.7500	2.7400	10,759
Barry	Exeter R-VI School District	Operating Funds-Schools	6,763,578	2.7500	2.5700	12,174
Barton	Liberal R-II School District	Operating Funds-Schools	17,571,760	2.7500	2.3800	65,015
Buchanan	Mid-Buchanan Co R-V S.D.	Operating Funds-Schools	22,928,310	2.7500	2.5100	55,027
Camden	Macks Creek R-V School District	Operating Funds-Schools	11,342,535	2.7500	2.4300	36,296
Cole	Cole Co R-II School District	Operating Funds-Schools	29,659,255	2.7500	2.6000	44,488
Dade	Lockwood R-I School District	Operating Funds-Schools	15,954,620	2.7500	2.5200	36,695
Greene	Springfield R-XII School District	Operating Funds-Schools	1,507,352,850	2.7500	2.6300	1,808,823
Jefferson	Windsor C-1 School District	Operating Funds-Schools	85,409,471	2.7500	2.6700	68,327
Moniteau	Moniteau Co R-V School District	Operating Funds-Schools	3,695,571	2.7500	2.4100	12,564
Ozark	Bakersfield R-IV School District	Various Levies **	5,711,588	2.7500	2.5700	10,280
Ray	Richmond R-XVI School District	Operating Funds-Schools	53,990,163	2.7500	2.4800	145,773
Reynolds	Southern Reynolds Co R-II S.D.	Operating Funds-Schools	29,165,207	2.7500	2.7400	2,916
Stone	Reeds Springs R-IV Sch. Dist.	Operating Funds-Schools	128,413,413	2.7500	2.5400	269,668
	Blue Eye R-V School District	Operating Funds-Schools	38,782,807	2.7500	2.5500	77,565
Taney	Hollister R-V School District	Operating Funds-Schools	55,533,868	2.7500	2.6100	77,747
Vernon	Schell City R-I School District	Operating Funds-Schools	3,370,811	2.7500	2.7400	337
Total						<u>\$ 2,888,013</u>

** For 1995, this school had a permanent Operating Fund levy of \$.70, a temporary Building Fund Levy of \$.91 and a temporary Operating Fund-Building levy of \$1.14 for a total of \$2.75.

Note:

These districts waived part of the sales tax rollback by board action alone without submitting the resulting tax increase to voters. The calculated column was determined by subtracting the rollback on the 1995-96 District Tax Reduction Worksheet from the computed tax rate ceiling approved by the Auditor. The worksheets were provided by the districts to the Auditor's Office and the accuracy of the calculated rollback is dependent on the accuracy of the data provided on the worksheet.

*Missouri State Auditor's Office
Listing of Local Governments Levying in
Excess of the Tax Rate Approved - 1995*

County	Name	Purpose	Assessed Value	Approved	Levied	Excess Revenues
Bollinger	Village of Sedgwickville	General Revenue	670,038	0.4900	0.5000	\$ 67
Boone	Boone Co. R-IV School District	Operating Funds-Schools	24,381,811	3.9900	4.1200	31,696
Camden	Mid County Fire Protection District	General Revenue	86,948,712	0.0000	0.3000 *	260,846
Christian	Sparta R-III School District	Operating Funds-Schools	11,639,320	2.9300	3.0500	13,967
Franklin	City of Washington	General Revenue	122,167,306	0.5200	0.6500	158,817
Greene	Fair Grove Fire Protection District	General Revenue	25,792,674	0.1800	0.2000	5,158
	Walnut Grove Fire Protection Dist	General Revenue	17,283,630	0.2800	0.3000	3,456
Hickory	Wheatland R-II School District	Operating Funds-Schools	14,478,085	3.2800	3.3200	5,791
Howell	Mountain View-Birch Tree R-III SD	Operating Funds-Schools	30,580,840	2.7500	2.7600	3,058
Jackson	Town of River Bend	General Revenue	569,893	0.4000	0.5000	569
Jefferson	Shady Valley Fire Prot Dist	General Revenue	32,720,438	0.9000	0.9300	9,816
	Springdale Fire Protection District	General Revenue	52,265,763	1.0000	1.1300	67,945
Lincoln	Troy R-III School District	Operating Funds-Schools	115,186,906	2.7500	2.7700	23,037
Livingston	City of Chula	Debt Service	485,686	1.1400	2.2300	5,293
Mc Donald	City of Anderson	General Revenue	5,420,457	0.2600	0.3200	3,252
Miller	Brumley Fire Protection District	General Revenue	14,783,703	0.0000	0.3000 *	44,351
	Tuscumbia Fire Protection District	General Revenue	6,480,893	0.0000	0.3000 *	19,442
Nodaway	Hoover Frankum Watershed Sub Dist	General Revenue	1,194,226	0.3600	0.4000	477
	City of Conception Junction	General Revenue	521,483	0.7900	0.8000	52
	City of Graham	General Revenue	493,774	0.9500	1.0000	246
	Village of Pickering	Streets-Temp	371,483	0.9700	1.0000	111
Pemiscot	Pemiscot Co Special School District	Operating Funds-Schools	87,030,390	0.4300	0.5000	60,921
Polk	Bolivar R-I School District	Debt Service	58,806,840	0.3200	0.4400	70,568
St. Louis	Mid-County Fire Protection District	General Revenue	129,167,862	0.9800	1.0000	25,833
	Normandy School District	Operating Funds-Schools	206,405,491	4.3300	4.3800	103,202
Stoddard	City of Advance	General Revenue	7,137,208	0.5000	0.5100	713
Stone	Southern Stone Co Fire Prot Dist	General Revenue	164,903,843	0.2800	0.3000	32,980
	Hurley Fire Protection District	General Revenue	6,188,909	0.0000	0.2600 *	16,091
Texas	Houston R-I School District	Debt Service	28,987,715	0.3700	0.4300	17,392
	Plato R-V School District	Operating Funds-Schools	12,585,941	2.8400	2.9100	8,810
Total						<u>\$ 993,957</u>

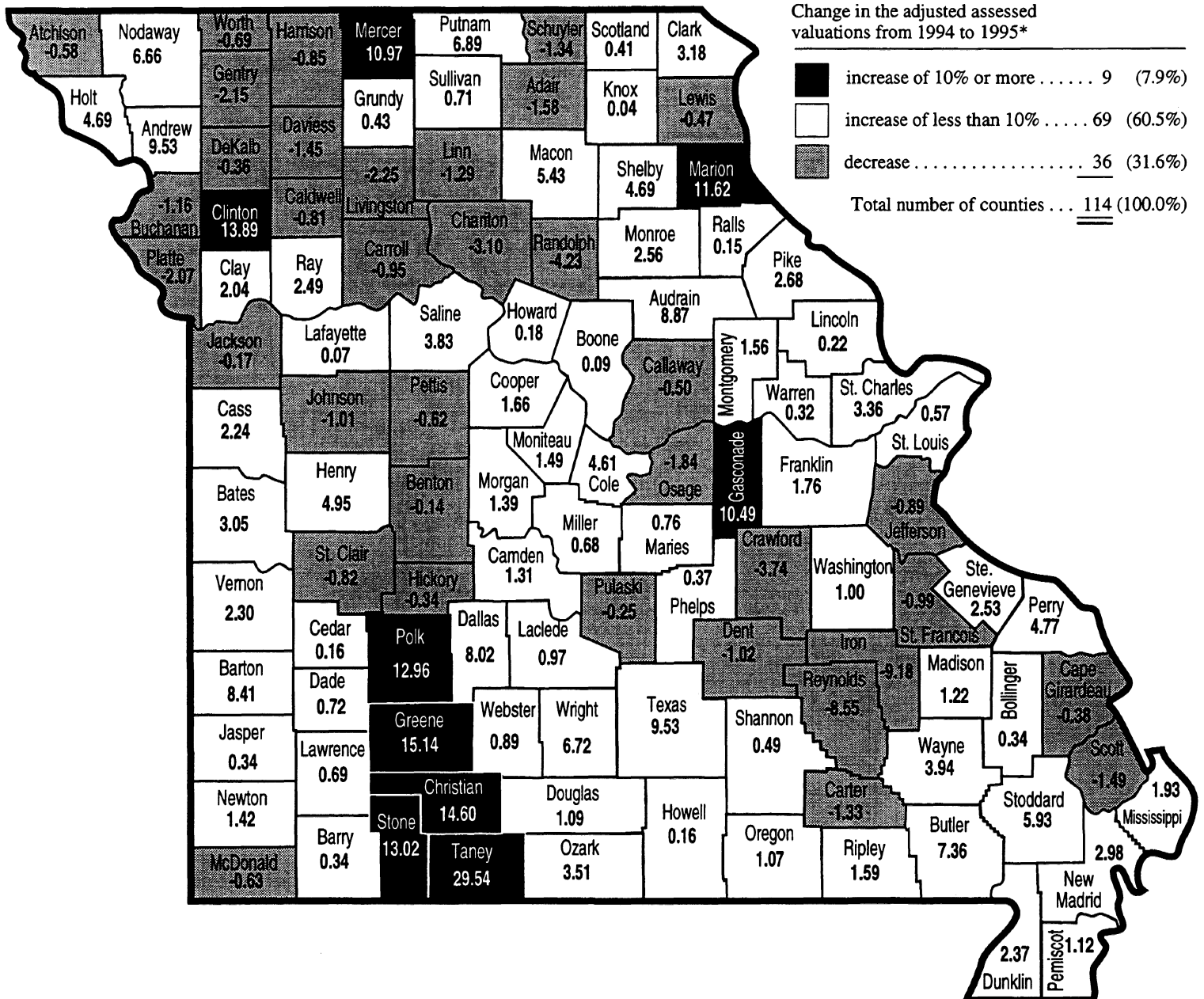
Under court order to levy a specified rate:

Jackson	Kansas City 33 School District	Operating Funds-Schools	2,098,074,345	2.1300	4.9600	<u>\$ 59,375,503</u>
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Note:

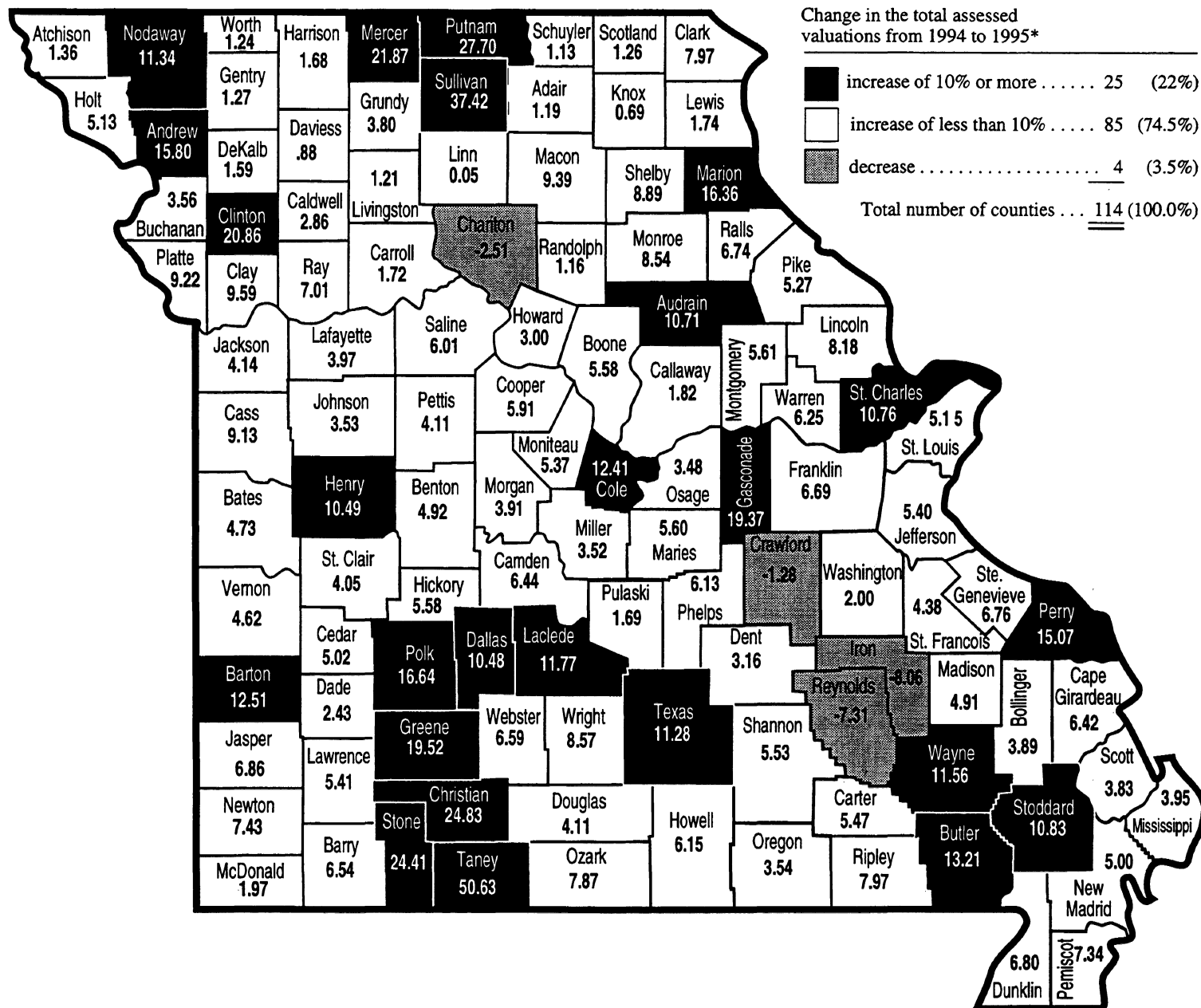
The approved column represents the rates determined to be legally permissible based on the information submitted. The adequacy of any sales tax reduction was not reviewed when compiling this report. An asterisk (*) identifies a political subdivision which has not received voter approval for a specific tax levy. The excess revenue is computed by subtracting the approved column from the levied column, multiplying the result by the assessed valuation and dividing by 100. (All cents were truncated.)

Percentage change in adjusted assessed valuations from 1994 to 1995



* The adjusted assessed valuation is the valuation after all adjustments permitted by law. The adjustments make allowances for new construction, improvements, and changes in property from locally-assessed to state-assessed.

Percentage change in total assessed valuations from 1994 to 1995



* This reflects the overall county valuation changes prior to adjustments.

Bond Registration

Under state law, the state auditor is responsible for reviewing and registering general obligation bonds issued by most political subdivisions in Missouri to ensure those bonds comply with both state law and the conditions of the contracts under which the bonds are issued.

General obligation bonds may be issued only after the political subdivision has obtained voter approval.

In 1995, the state auditor's office registered 110 bond issues with a total value of \$373,043,816. Following is a listing of the political subdivisions that issued bonds, and the purpose and amount of the issue.

**The state auditor's office
registered 110 bond
issues with a total value
of \$373 million in 1995.**

<u>Issuing Subdivision</u>	<u>Purpose</u>	<u>Amount</u>
Shawnee R-III School District, Henry County	School Building	360,000
Lee's Summit R-VII School District, Jackson County	School Building	7,650,000
City of Lake Winnebago, Cass County	Street Improvement	120,000
Mid-Buchanan County R-V School District	School Building/ Refunding	2,085,000
City of Marshall, Saline County	Neighborhood Impr.	199,491
City of Chesterfield, St. Louis County	City Parks	11,000,000
Jefferson County R-VII School District	School Building	2,749,260
Monroe County Library District	Library Improvements	525,000
Blue Eye R-V School District, Stone County	School Building	2,830,000
Strafford R-VI School District, Greene County	School Building	3,300,000
Kingston K-14 School District, Washington County	School Building	1,350,000
Ritenour School District, St. Louis County	School Building	6,500,000
City of Glenwood, Schuyler County	Sewerage System	30,000
Excelsior Springs 40 School District, Clay County	Refunding	4,035,000
Fort Zumwalt School District, St. Charles County	School Building	3,300,000

City of Miner, Scott County	Waterworks System	999,000
Blue Springs R-IV School District, Jackson County	School Building	9,000,000
Cole County	Neighborhood Impr.	265,000
State of Missouri, Fourth State Building, Series A1995	State Building	75,000,000
State of Missouri, State Water Pollution Control, Series A1995	State Water Pollution	30,000,000
Chesterfield Fire Protection District, St. Louis Co.	Fire Protection	1,500,000
City of Hale, Carroll County	Street Improvement	80,000
Oak Ridge R-VI School District, Cape Girardeau, Bollinger & Perry counties	School Building	710,000
Franklin County R-II School District	School Building	925,000
North Callaway County R-I School District	School Building	3,285,000
Hancock Place School District, St. Louis County	School Building	3,675,000
Marceline R-V School District, Linn County	School Building	1,280,000
Marceline R-V School District, Linn County	Refunding	150,000
Pierce City R-VI School District, Lawrence County	School Building	660,000
Clark County R-I School District	School Building	3,800,000
Morgan County	Road Improvement	351,000
Nixa R-II School District, Christian County	School Building	2,360,000
City of Wright City, Warren County	City Hall/Police Dept.Improvement	100,000
City of Wright City, Warren County	Waterworks/Sewer- age Improvement	150,000
Ferguson-Florissant R-II School District, St. Louis County	School Building	4,500,000
Columbia School District, Boone County	School Building	5,000,000
Village of Bel-Nor, St. Louis County	Street Improvement	600,000
Grundy County R-V School District	School Building	1,330,000
Boonville R-I School District, Cooper County	School Building	2,000,000
Southern Boone County R-I School District	Refunding/Impr.	3,304,994
City of Washington, Franklin County	Refunding	995,000

City of Weatherby Lake, Platte County	Community Center & City Hall Impr.	365,000
Fair Grove R-X School District, Greene County	School Building/ Refunding	1,950,000
Maryland Heights Fire Protection District, St. Louis County	Fire Protection	1,600,000
City of Orrick, Ray County	Street Improvement	150,000
City of Mount Vernon, Lawrence County	Industrial Bonds	2,200,000
Lakeland R-III School District, Henry & St. Clair counties	School Building	1,430,000
DeSoto 73 School District, Jefferson County	School Building	2,600,000
Reeds Spring R-IV School District, Stone County	School Building/ Refunding	9,405,000
DeSoto Rural Fire Protection District, Jefferson County	Fire Protection	1,300,000
Webster Groves School District, St. Louis County	School Building	4,250,000
Kirkwood R-VII School District, St. Louis County	School Building	5,000,000
City of Forsyth, Taney County	Municipal Buildings	700,000
Central R-III School District, St. Francois County	School Building	3,900,000
Warren County R-III School District	Refunding	1,150,000
Valley Park School District, St. Louis County	School Building	6,600,000
City of St. Charles, St. Charles County	Parks & Recreations Improvements	2,820,000
Taneyville R-II School District, Taney County	School Building	427,000
City of Lexington, Lafayette County	Sewer System	105,000
Windsor C-I School District, Jefferson County	School Building/ Refunding	7,895,000
City of Mound City, Holt County	Waterworks	730,000
Republic R-III School District, Greene County	School Building	3,050,000
City of Springfield, Greene County	Stormwater/Fire Station/Fairgrounds Grandstand	10,300,000

Festus R-VI School District, Jefferson County	School Building	450,000
City of Pevely, Jefferson County	Refunding	715,000
City of Belton, Cass County	Refunding/Impr.	8,854,202
City of Grandview, Jackson County	City Improvements	1,820,000
North St. Francois County R-I School District	Refunding	410,000
Cameron R-I School District, Clinton County	Refunding	3,415,000
City of Lawson, Clay & Ray counties	Stormwater Drainage System	50,000
Howard Bend Levee District, St. Louis Co.	Levee Dist. Impr.	2,705,000
Consolidated North County Levee District, St. Charles County	Refunding	1,880,000
Parkway C-2 School District, St. Louis County	School Building	10,000,000
Advance R-IV School District, Stoddard County	School Building	1,000,000
Advance R-IV School District, Stoddard County	Refunding	220,000
City of Freeman, Cass County	Street Improvement	200,000
City of Osage Beach, Camden & Miller counties	Refunding	3,070,000
City of Hornersville, Dunklin County	Water Tower/ Street Improvement	40,000
Francis Howell School District, St. Charles Co.	School Building	5,500,000
City of Crane, Stone County	Municipal Building	110,000
Pike County R-III School District	Refunding	2,205,000
Warsaw R-IX School District, Benton County	Refunding	1,645,000
Blue Eye R-V School District, Stone County	Refunding	2,460,000
Orrick R-XI School District, Ray County	School Building	920,000
Lee's Summit R-VII School District, Jackson Co.	School Building	7,400,000
Lafayette County C-1 School District	School Building	1,475,000
Cass County R-II School District	Refunding	3,700,000
City of Wood Heights, Ray County	Waterworks Impr.	100,000
Pleasant Hill R-III School District, Cass County	Refunding	600,000
Mount Vernon R-V School District, Lawrence Co.	Refunding	3,315,000

City of Cardwell, Dunklin County	Refunding	275,000
Boone County Fire Protection District	Refunding	1,880,000
Polo R-VII School District, Caldwell County	Refunding	250,000
City of Ashland, Boone County	Sewerage System	200,000
Strafford R-VI School District, Greene County	Refunding	2,870,000
City of Hannibal, Marion County	Refunding	760,000
Branson R-IV School District, Taney County	Refunding	1,300,000
Branson R-IV School District, Taney County	Refunding	7,070,000
Platte County R-III School District	Refunding	4,799,997
Kearney R-I School District, Clay County	Refunding	2,120,000
Village of Claycomo, Clay County	Fire Protection/ Renovating Adm. & Police Offices	150,000
Blue Springs R-IV School District, Jackson Co.	Refunding	2,500,000
Harrisonville R-IX School District, Cass County	Refunding	3,680,000
City of Lake Annette, Cass County	Sewerage System	85,000
City of Anderson, McDonald County	Industrial Bonds	185,000
City of Kirksville, Adair County	Refunding	3,635,000
Kingston K-14 School District, Washington Co.	Refunding	1,180,000
Warrensburg R-VI School District, Johnson Co.	Refunding	7,383,872
Bolivar R-I School District, Polk County	Refunding	850,000
Dallas County R-I School District	Refunding	<u>1,630,000</u>
		<u>\$373,043,816</u>